

# Will be Strategic Human Resource Management and University Governance influence on Academic Performance (AIC-2020-GDHEC-153)

Asep Sumaryana<sup>1</sup>, Muhammad Dahlan<sup>2</sup>

<sup>1</sup>Department of Public Administration, University of Padjadjaran, Indonesia

<sup>2</sup>Department of Accounting, University of Padjadjaran, Indonesia

Email addresses for the corresponding author: sumaryanadahlan@gmail.com; dahlanm2004@yahoo.com

## Abstract

This research to examine the influence of strategic human resource management (strategic HRM) on university governance (UG) and dysfunctional behavior. This study also tested the influence of good university governance and dysfunctional behavior on lecturer academic performance in higher education. Google form platform online method for data collections was used. Each lecturer phone number is one respondent and two participants in their private of college or university as follows. Based on 100 participants might use statistic data analysis to test the hypothesis. The analysis indicated that strategic HRM outcomes increase of university governance and decrease of dysfunctional behavior. Then, university governance employed would be improved lecturer performance and extent to which of lecture knowledge will that encourage student skills and academic performance. The implications, strategic HRM and university governance would like bringing from negative effect by dysfunctional in higher educations to improve student creativity and academic performance. Hence, University governance will be reforms most increasingly academician performance and governance best practices that might sophisticated problem to develop in private higher educations and we identify visible solutions. This research focus in the management control systems (MCS) apply, but strategic manipulations for his/her own purpose in their university took place other else for owner mitigation image preferences and less attention to produce best practices in their context, hence may not be generalize for other countries.

**Keywords** – Strategic Human Resource Management, University Governance, Dysfunctional Behavior, Academic Performance, and Higher Educations.

## 1. Introductions

Everywhere country across the world has been focus on governance guidance to help everyone and performance improvement as individual universities had rewarded than to understanding and apply (Telch, et al., 2020; Lokuwaduge and Armstrong, 2014; Archibald and Feldman, 2011). Thus, higher educations that took place the governance reforms available a governance best practices, be coming independent, performance teaching, and student scholarships for financial viability of universities institution there are competitive (Lokuwaguge, 2011).

The fundamental value in higher educations in order particular academic freedom, student participation, public responsibility, financial accountability, student life-sustaining skills and society have not received attention they deserve, and that value has linked to overall situation of democracy and human rights perfections (Curaj, et al., 2018). That is closely problematic in the higher educations and university governance model would be challenging for encourage education institution reform for student life-sustaining skills to perform in the higher education new-era context then

transparency (CIPFA, 2004). Recently, less time to implement that as varying levels of commitment and further development of goals with the need to recognize. There university governance had procedure to be employed for higher education reform and strategic outcome received (Archibald and Feldman, 2011). Furthermore, institution to continually improve their governance, align to meet challenges and increasing intervention of external quality assurance that constantly.

Student evaluations of teaching (SET) subject to the student ratings on teaching evaluations (Simpson and Siguaw, 2000). Insight of the governance apply some faculty members may support the design specifically other standard to affect student ratings. It is may be orientations to dysfunctional even in higher educations and reduce of the teaching performance rather than to improve instruction through the extent of such influencing activities teaching instruction (Crumbley and Riechelt, 2009; Emery, et al., 2003). Therefore, may faculty member judgment the student as partner, greater then recognize that as customers (Clayson and Haley, 2005). That is would be increased of the university ratings and greater the stakeholders.

Indonesia higher education system remains mainly centralized had massive challenges of governance, SET, autonomy, HRM, equity, quality and less internationalization with the exception of some reforms toward financial autonomy (Logli, 2016). In turn, Indonesia higher institution some challenging in supported funding that in order social classes and stakeholder financial participations for student sustainable studied. Some cases, universities governance will be remains reform in the education institutions then facilities and academic quality assurance further dysfunctional behavior within her purpose management recently. Also, Indonesia population of 260 million more in 2016 that is the fourth most populous country across the world but most fundamental issue for studied.

Strategic HRM had limited focus and linking of HR performance in the service sector (Bartram, et al., 2007). They said, management paradigm is lost develop link between people management practices and institution outcome may be missed. Strategic HRM should be mainly consensus for improved of individual performance and strategy outcome. Management practice will be encouraging institution from dysfunctional procedures to well-being on improve institution governance (Archibald and Feldman, 2011). Therefore, governance policy and management practice some case that is translation in strategic HRM outcome, by the way, management practice had meeting to link between service sector governance and individual performance (Hwang, 2017; Telch, et al., 2019). This perception will be adopted in higher education, because the basic management process not more difference.

Based on research background, our study will be proposed of research objective for example:

1. How strategic HRM to determine improve university governance and academic performance
2. Strategic HRM well-being encourage of academic performance then reduced dysfunctional behavior that a subordinate to manipulate of control system procedures for his own purpose rather than attempting to determine how such behavior affects individual or academic performance

## 2. Literature review and hypotheses

### 2.1 Literature review

Good governance public services as a guide will to help anybody than to understand and apply could most concerned reform of governance and improve it and good governance encourages the public trust and society participation that services to improve foster low morale and lead performance that to mitigate of the dysfunctional for their own purpose (CIPFA, 2004). Hence, individual and groups intended for use it, guidance some case could be reformed for use resources already exist who are responsible for less visible activities, such as regulation and making policy of the strategic HRM development. Policy that will anchor linked among strategic HRM, good governance and less morale of the dysfunctional and designed it to help them. For example; good governance means focus on performing effectiveness, transparent decision, promoting value and through low behavior, and making accountability real (Jung et al., 2018; Sing, 2003; Currie, et al., 2020).

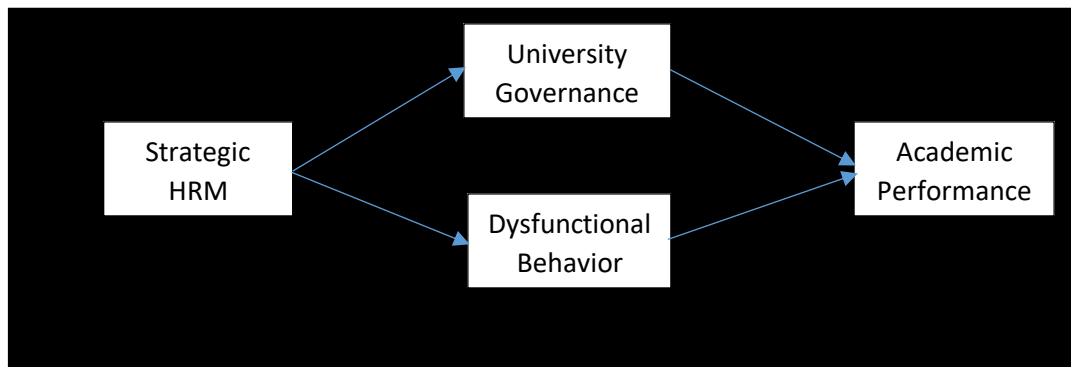
The same reasoning introduces by IFAC (2013) such as, effective governance can improve management, better service delivery and outcomes, enhancing the well-being society participations rather than generating profits, and pursuing social policy and fairness that given greater than financial performance.

Management control systems (MCS) design should be intended but this perspective including such as contingency – based factors (Chenhall, 2003). That are considered of MCS outcomes and the contextual variables of external environment, technology, organizational structure, size, governance, strategy and behavior national culture. There MCS design could be depend on of the contextual variable and extent to which it can improve MCS performance, including how to making decision for set up HRM policy, sizing institution, strategic performance measurement systems apply and governance standard pursuing to be enable visible it most pay intention on the contingency factors in public organizational (Chenhall, 2003, 2005; Dahlan, et al., 2020a; Wheelen, et al., 2015; and Bartram, et al., 2007).

There strategic HRM insight of the public institutions, MCS designed should for it can linking among of the services delivery, university governance and less morale of the dysfunctional

her own purpose performance (Chenhall, 2003; CIFPA, 2004; Tsaur, et al., 2004; Bartram, et al., 2007; Curaj, et al., 2018 and West, et al., 2002). Those perspective, we arrange of theoretical framework in this study, furthermore most dependent on MCS outcomes for the higher education context as follow in the figure 1.

**Hypothesis 1.** Strategic HRM will be positively associated to university governance in higher educations.



**Figure 1:** Propose of research model

## 2.2 Hypotheses development

### 2.2.1 Linking between strategic HRM and university governance

Strategic HRM element such as HR practices, effectively integrated with this institutions, compensation systems, job design, training and development programs, changes staffing patterns to help implement educations strategies, and encourages institution strategy (Bartram, et al., 2007). HRM practices increasing management effectiveness, knowledge sharing, governance, intra-department learning, institutions need (Chand, 2010 and Currie, et al., 2020). Strategic HR orientation could be improved transformational leadership, management process and effectiveness through quality (Loshali and Krishnan, 2013; Sing, 2003). Governance as a guide for anyone, that are manifestations by HR orientations, integral part of management and management strategic outcomes (Wheelen, et al., 2015; Maruhun, et al., 2018; CIPFA, 2004). Those empirical research suggestion, HRM practice will be engagement linkage between strategic HRM and good governance. We perceptions that is strategic HRM will be encourage governance institutions, for example university governance. So that, we propose a hypothesis:

### 2.2.2 Linking between strategic HRM and dysfunctional behavior

Dysfunctional look like in term of to manipulate of the internal control system procedures for his own purpose (individual or institutions) than attempting to determine how such behavior affects individual or firm performance (Jaworski and Young, 1992). That is contra productive within strategic HRM outcomes. HRM orientation extent to which of the management accountability and fairness, improve organizational learning and intra department knowledge sharing (West, et al., 2002; Bartram, et al., 2007; Jung, et al., 2017; Wheelen, et al., 2015; Maruhun, et al., 2018; CIPFA, 2004). Previous research conclude that is HRM outcome will be low morale personal perception for his own purpose than organizational overall context, also collaboration with the colleagues, and/or strategic HR effectiveness will be decrease dysfunctional of the subordinate level. Further, this study may be even to propose hypothesis:

**Hypothesis 2.** Strategic HRM will be negatively associated to dysfunctional behavior in higher educations.

### 2.2.3 Linking between university governance and academic performance

Governance extends insight into management effectiveness well-being may be improve performance, services quality, making

accountability real, promoting values, social capability rather than financial performance (CIPFA, 2004; Curaj, et al., 2018). Also, governance could be fosters assessment of the enterprise risk management and goals congruence achieved and that most interactive budget use and management accounting systems may to pay linkage governance effectiveness and efficiency who have an interest in scrutinizing to the governance outcomes and performance (CIPFA, 2004; Maruhun, et al., 2018; Yuliansyah, et al., 2018; Dahlan, 2019; Hwang, 2017; Telch, et al., 2019). Those previous study may be indicated that governance effectiveness improve performance. Governance effectiveness and efficiency is in the higher education will be increasingly academic performance because academic procedures should be applied while teaching (Indonesia law, 2012). Thus, we expectations that into propose the hypothesis for the higher education context:

**Hypothesis 3.** University governance will be positively associated to academic performance in higher educations.

#### 2.2.4 Linking between dysfunctional behavior and academic performance

The cost attendance and rising tuition in higher education is subject to dysfunctional behavior in education (Archibald and Feldman, 2011). But that are increasingly and inefficiently detached from the core mission of their universities. Also, student evaluations of teaching (SET) their university apply for example integrated faculty members may setting specifically standards to affect student ratings on teaching evaluations than the extent of such as influencing activities and instruction performance, that can be a long time to reduce academics quality (Simpson and Siguaw, 2000). Accounting instructors such as inflating grades and course work deflation who have reduced grading standards and course content to improve SET scores, actually there are fosters to low student quality and negative social implications (Crumbley and Reichelt, 2009). So that, dysfunctional behavior even reduced lecturer performance while using data student evaluations of teaching effectiveness (SETE) for the improve their faculty, really this instrument often fails to creates lecturer ability of learning creations (Emery, et al., 2003). On this perspective, we aspect it is dysfunctional

even in higher educations can be affects academics values and propose that hypothesis:

**Hypothesis 4.** Dysfunctional behavior will be negatively associated to academic performance in higher educations.

### 3. Research method

#### 3.1 Sample selection

This study is empirical research and that google form platform is online procedure to collect data for statistical analysis. One smart phone number is one lecturer in collage and private university as a respondent candidate. The questionnaire was designed to send and/or used WhatsApp tools within URL producing by Google standard to lecturer. The participant in this study, researcher was prepared each that phone number and choice two participants in each of 140 collage and private university located in West Java Indonesia. Statistic data published on 2020 stated 250 fully active higher education body. So that, we call is judgment sampling method. The ended on September to October, 2020 we have 100 questionnaire completed to analyze (36% response rate). The sample selection model is involved for pandemic Covid-19 situations. Questionnaire format five-point Likert's scale was used from scale range for 1 strongly disagree to 5 strongly agree.

#### 3.2 Variable measurement

Strategic human resource management. Strategic HRM included of link between people management practice and improved of organizational commitment that is through academic outcome (West, et al., 2002 and Bartram, et al., 2007). Measurement of strategic HRM we adopted Bartram, et al., (2007) on 13 items measure, for example; HR strategies are effectively integrated with this organization's (university) strategy.

University governance. Higher education accountability is strongly encouraged of transparency, more in dealing with issue of social, academic and financial accountability to students, life-sustaining skills and society (Curaj, et al., 2018; CIPFA, 2004). Measurement of university governance was developed by Indonesia Act Number 12 year of 2012 but this study good



university governance in Indonesia context and used 9 items measure including transparency, accountability, independency, responsibility, fairness, quality assurance, effectiveness and efficiency, non-profit motive, and overall even would you are ratings.

**Dysfunctional behavior.** Dysfunctional to describe in action a subordinate to manipulate of control system procedures for his own purpose rather than attempting to determine how such behavior affects individual or firm performance (Jaworski and Young, 1992). Measurement of dysfunctional behavior five items was adopted by Jaworski and Young (1992). For example; I tend to ignore certain job-related activities simply because they are not monitored by the division.

**Lecturer academic performance.** Performance is the end result of individual's activity and the objectives to be achieved (Wheelen, et al., 2015). Thus, interactive performance measurement systems would be decrease of dysfunctional action for his own purpose and that enhancing individual performance service industry (Jaworski and Young, 1992; Dahlan, et al., 2020b). We ask seven questions adopted by Burney, et al. (2009). This indicator like relevant for service sector for example higher educations.

## 4. Results and discussions

### 4.1 Descriptive statistics

Correlation among variable latent was tested and result show in table 1. Correlation between academic performance and university governance, and strategic HRM positively and significant correlates, but dysfunctional behavior with the other variables negatively and significant correlates. The dysfunctional behavior variable is opposed that all significant at the 0.01 level. This result would be supported by the mean and standard deviations analysis.

**Table 1:** Descriptive statistics and correlations.

Min	Max	Mean	SD
		1	2
		3	4

Academic performance	21.00	35.00
30.4400	3.93205	1
University governance	13.00	45.00
36.9600	6.78072	0.698**
1		
Strategic HRM	16.00	65.00
53.0100	8.68354	0.686**
0.828**	1	
Dysfunctional behavior	5.00	25.00
15.9900	4.43698	-0.217**
-0.271**	-0.294**	1

\*\* Correlation is significant at the 0.01 level (2 – tailed)

Characteristic of respondent like that are education master level of 73 (73%) and Doctoral level of 27 (27%), by gender; men 48 (48%) and women 52 (52%), and then age from 25 to 35 of 15 (15%), from 36 to 50 of 56 (56%) and over 50 of 29 (29%). We think, this view is a good participant and accountable.

### 4.2 Validity and reliability

The table 2 shows, the all variables of indicators validities are an acceptable level of 0.424 or above (Chenhall and Lingfield-Smith, 1998). Then, Cronbach alpha for internal consistency at all of 0.80 or above acceptable level (Nunnally and Bernstein, 1994). The all variables like that is uni-dimension.

**Table 2:** Validity and reliability analysis

#### Loading Factors and Cronbach's Alpha level

Strategic HRM		
University governance	Academic Performance	Dysfunctional behavior
Indicator 1	0.842	0.797
0.849		0.608
Indicator 2	0.826	0.831
0.872		0.499
Indicator 3	0.808	0.894
0.887		0.853
Indicator 4	0.708	0.845
0.837		0.883
Indicator 5	0.868	0.884
0.884		0.837

Indicator 6	0.541	0.912
0.815		
Indicator 7	0.849	0.870
0.815		
Indicator 8	0.868	0.794
Indicator 9	0.877	0.788
Indicator 10	0.834	
Indicator 11	0.871	
Indicator 12	0.866	
Indicator 13	0.866	
Cronbach's Alpha	0.958	0.949
0.937		0.801
% of Variance	67.593	
71.795	72.532	
56.516		

### 4.3 Results

The next section will be explanation of simple regression testing and discussion extent to which of the findings research so that what the hypothesis is support or not support. Researcher too described of this result consistent within previous research and research implications. Table 3 show shortly simple regression results.

**Table 3:** Regression results.

Regression functions Square)	Value F-test	SE t-test	R(R
SHRM → GUG	0.647		0.044
0.828(0.686)	214.387(0.000)		
14.642(0.000)			
SHRM → DB	<b>-0.150</b>		0.049
0.294(0.087)	9.301(0.003)	-	
<b>3.050(0.003)</b>			
DB → PERFORM	<b>-0.193</b>		0.087
0.217(0.047)	4.864(0.030)	-	
<b>2.205(0.030)</b>			
GUG → PERFORM	0.405		0.042
0.698(0.487)	92.982(0.000)		
9.643(0.000)			
SHRM → PERFORM	0.311		0.033
0.686(0.470)	87.071(0.000)		
9.331(0.000)			

The ended we have results as follow in table 3 above. Based on research model, statistic value, F-test and t-test so that, the strategic HRM outcomes direct and positively (0.647) effect on higher education governance best practices had reformed than to understandings and apply only, if strategic HR increase one point will be improved of educations governance similar 68,60 percent each point that is significantly (p-value < 0.05). Through out this finding in term of the role strategic HRM, university governance to prove direct and positively (0.405) effect on lecturer academic performance, because that collaborations between higher education governance and management practices to fosters creates innovation for the learning creations them self. In turn of greater student quality their university, if governance practice increase one point will be improved of lecture performance to create value similar 48,70 percent each point too). Therefore, hypothesis 1 and 3 researcher indicate that could be supported.

Unfortunately, the strategic HRM does not powerful to encourage their culture effect in universities members or to upgrade their behavior in institution's on their dysfunction is negatively (-0.150) and significantly (p-value < 0.05). Again, the same style the dysfunctional behavior their members negatively (-0.193) effect on lecturer (academic's) performance. By the way, we think smaller impact that are respectively of 8.70% and 4.70% basis points. Previous study has been concluded that dysfunctional in order anywhere and everyone could be negative effect on their institutions in this research findings. Researcher was proposed that negatively effect. Hence, hypothesis 2 and 4 indicate that could be supported.

### 4.4 Discussions

We felt that has been proved by the theories and discussed it below. The significant association between strategic HRM and governance in this research is consistent within previous research (Currie, et al., 2020; Maruhun, et al., 2018; Loshali and Krishnan, 2013; Sing, 2003). Those empirical research suggestion, HRM practice will be engagement linkage between strategic HRM and good governance. The finding mostly effects by that element such as effectively integrated of HR practice in their institutions and also development programs continually to changes staffing patterns

to help implement education strategies and encourage institution strategy (Bartram, et al., 2007) and HRM practices increasing management effectiveness, knowledge sharing, intra-department learning, governance reform institutions need (Chand, 2010 and Currie, et al., 2020). So that, strategic HR orientation could be improved management process and effectiveness through quality (Loshali and Krishnan, 2013; Sing, 2003) and HRM outcome included governance as a guide for everyone, integral part of management strategic outcomes (Wheelen, et al., 2015; Maruhun, et al., 2018; CIPFA, 2004).

Those previous study may be indicated that governance effectiveness will improve performance. Statistic test proved the positively associations between university governance and academic performance. This finding is similar results with the theories (Hwang, 2017; Muruhun, et al., 2018; Telch, et al., 2019). Governance effectiveness and efficiency is in the higher education will be increasingly academic performance because academic procedures should be applied while teaching (Archibald and Feldman, 2011; Indonesia law, 2012). Thus, governance extends into management practice well-being may be improve performance, making accountability real, and social capability rather than financial performance (CIPFA, 2004; Curaj, et al., 2018). Hence, governance could be fosters assessment of the enterprise risk management, goals congruence achieved that most frequency interactive budget use and management accounting systems may to pay linkage governance effectiveness an interested in scrutinizing to the governance outcomes and performance (CIPFA, 2004; Maruhun, et al., 2018; Yuliansyah, et al., 2018; Dahlan, 2019; Hwang, 2017; Telch, et al., 2019).

Unfortunately, the negatively associations between strategic HRM and dysfunctional behavior. The finding is consistent with in previous research conclude that is HRM outcome will be low morale personal perception for his own purpose than organizational overall context, also collaboration with the colleagues, and/or strategic HR effectiveness will be decrease dysfunctional of the subordinate level (Jung, et al., 2017; Jaworski and Young, 1992; West, et al., 2002; Bartram, et al., 2007). Dysfunctional behavior took place to manipulate of the management control system

(MCS) procedures for his/her own purpose (individual or institutions) than attempting to determine how such behavior affects individual or firm performance (Jaworski and Young, 1992). The actions that contra counterpart with the strategic HRM outcomes (Archibald and Feldman, 2011; Curaj, et al., 2019; CIPFA, 2004). HRM orientation an extent the management accountability, improve organizational learning and intra department knowledge sharing for the time can reduced dysfunctional by steps (West, et al., 2002; Bartram, et al., 2007; Jung, et al., 2017; Maruhun, et al., 2018; CIPFA, 2004).

The last, the significant and negatively associations between dysfunctional behavior and academic performance. This study was supported by previous research (Simpson and Siguaw, 2000); Crumbley and Reichelt, 2009; Emery, et al., 2003). So that, dysfunctional behavior even reduced lecturer performance while using data student evaluations of teaching effectiveness (SETE) for the improve their faculty, really this instrument often fails to creates lecturer ability of learning creations (Emery, et al., 2003). For example, Archibald and Feldman (2011) the cost attendance and rising tuition in higher education is subject to dysfunctional behavior in education, thus estimated can reduces faculty imaging, their institution set-up specifically standard for apply the student evaluations of teaching (SET) that is increasingly and inefficiently detached from the core mission of their universities, hence student evaluations of teaching (SET) their faculties integral-path of the university standards. Hence, accounting instructors such as inflating grades and course work deflation who have reduced grading standards and course content to improve SET scores, actually there are fosters to low student quality and negative social implications (Crumbley and Reichelt, 2009). Furthermore, the faculty members may design specifically standards to affect student ratings on teaching evaluations than the extent of such as influencing activities and instruction performance, that can be a long time to reduce academics quality (Simpson and Siguaw, 2000).

## 5 Conclusions

This study aimed to understand the relationship among of available value and sophisticated of the strategic HRM, university governance and

dysfunctional behavior in higher educations, and its impact to lecturer performance and student life-sustaining skills. Rather than varying on to understand and apply of good governance in higher educations. Thirteen Bartram's items the strategic HRM could upgraded the university governance reform, actually that little evidence. In this case, there higher education pursuing that faculties members to know how to push and powerful of colleague in order for governance reforms can directly impact to academic performance and student quality.

Hopefully continually improved of management practices and facilities to ensure appropriate governance quality flows will be reduced their higher education dysfunctional behavioral aspect mostly discussed and beneficiary to focus on governance guidance (reforms) within considerable MCS contingency based to help everyone. Hence, this research had proved, negative impact by member's dysfunctional action on academic quality can reduced less than balanced 10 percent. Some limitations that are findings indicates by the little evidence and hence, assumed may not be generalize for other countries. For the future study, researcher suggestion extent to which the findings, how to faculty members to create of dysfunctional matters increasingly issues.

### Acknowledgement

This research has been supported and wish to thank for the Minister of Research and Technology /BRIN collaboration with University of Padjadjaran, Indonesia 2020. Also, we gratefully valuable comments from participants at the 6<sup>th</sup> ASIA International Conference 2020.

### References

1. Archibald, R.B. and Feldman, D.H. (2011). Why Does College Cost So Much? Is Higher Education Increasingly Dysfunctional? First edition. USA: Oxford University Press.  
<https://doi.org/acprof:oso/9780199744503.001.0001>
2. Bartram, T., Stanton, P., Leggat, S., Casimir, G. and Fraser, B. (2007). Lost in translation: exploring the link between HRM and performance in healthcare. Human Resource Management Journal, 17(1): 21–41.  
<https://doi.org/10.1111/j.1748-583.2007.00018.x>
3. Burney, L.L., Henle, C.A., and Widener, S.K., (2009). A path model examining the relations among strategic performance measurement system characteristics, organizational justice, and extra- and in-role performance. Accounting, Organizations and Society, 34 (3–4): 305–321.  
<https://doi.org/10.1016/j.aos.2008.11.002>
4. Chand, M. (2010). The impact of HRM practices on service quality, customer satisfaction and performance in the Indian hotel industry. The International Journal of Human Resource Management, 21(4): 551–566.  
<https://doi.org/10.1080/09585191003612059>
5. Chartered Institute of Public Finance and Accountancy/ CIPFA. (2004). The good governance standard for public services. The independent Commission on Good Governance in Public services. United Kingdom: Hackney Press Ltd.  
<https://www.cipfa.org.uk>
6. Chenhall, R.H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. Accounting, Organizations and Society, 28(2): 127 – 168. [https://doi.org/10.1016/S0361-3682\(01\)00027-7](https://doi.org/10.1016/S0361-3682(01)00027-7)
7. Chenhall, R.H. (2005). Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: an exploratory study. Accounting, Organizations and Society, 30(5): 395–422.  
<https://www.doi:10.1016/j.aos.2004.08.001>
8. Chenhall, R. H. and Langfield-Smith, K. (1998). The relationship between strategic priorities, management techniques and management accounting: an empirical investigation using a systems approach. Accounting, Organizations and Society, 23(3): 243 – 264.



- [https://doi.org/10.1016/S0361-3682\(97\)00024-X](https://doi.org/10.1016/S0361-3682(97)00024-X)
9. Clayson, D.E. and Haley, D.A. (2005). Marketing models in education: students as customers, products, or partners. *Marketing Education Review*, 15(1): 1-10. <https://doi.org/10.1080/10528008.2005.11488884>
  10. Curaj, A., Deca, L. and Pricopie, R. (2018). *European Higher Education Area: The Impact of Past and Future Policies*. First edition. Switzerland: Springer-Open. <https://doi.org/10.1007/978-3-319-77407-7>
  11. Currie, G., Spyridonidis, D. and Oborn, E. (2020). The influence of HR practices upon knowledge brokering in professional organizations for service improvement: Addressing professional legitimacy and identity in health care. *Human Resource Management*, 59(4):379-395. <https://doi.org/10.1002/hrm.22001>
  12. Crumley, D.L. and Reichelt, K.J. (2009). Teaching effectiveness, impression management, and dysfunctional behavior: Student evaluation of teaching control data. *Quality Assurance in Education*, 17(4): 377-392. <https://doi.org/10.1108/09684880910992340>
  13. Dahlan, M. (2019). Analysis of interrelationship between usefulness of management accounting systems, interactive budget use and job performance. *Management Science Letters*, 9(1), 967-972. <https://doi.org/10.5267/j.msl.2019.4.008>
  14. Dahlan, M., Suharman, H. and Poulus, S. (2020a). The effect of strategic priorities, value congruence and job challenge on sbu performance. *International Journal of Innovation, Creativity and Change*, 12(5), 174–189. <https://www.ijicc.net>
  15. Dahlan, M., Yuliansyah, Y., Fadhillah, A., Muafi, M., Al-Shikhy, A., Mohd Sanusi, Z. and Isa, Y. (2020b). Interactive performance measurement systems, self-profiling, job challenge and individual performance. *International Journal of Ethics and Systems*, 36 (1): 87 -
  97. <https://doi.org/10.1108/IJOES-02-2019-0037>
  16. Emery, C.R., Kramer, T.R., and Tian, R.G. (2003). Return to academic standards: a critique of student evaluations of teaching effectiveness. *Quality Assurance in Education*, 11(1): 37 – 46. <http://dx.doi.org/10.1108/09684880310462074>
  17. Higher Educations Republic of Indonesia. (2012) *Indonesia Law Number 12*. Jakarta. <https://www.hukumonline.com>
  18. Hill, Y., Lomas, L., and MacGregor, J. (2003). Students perceptions of quality in higher education. *Quality Assurance in Education*, 11(1): 15-20. <http://dx.doi.org/10.1108/09684880310462047>
  19. Hwang, S. (2017). Collaborative governance and information technology innovation: public–nonprofit partnerships to build neighborhood information systems. *International Review of Public Administration*, 22(4): 321-343. <https://doi.org/10.1080/12294659.2017.1368005>
  20. International Federation of Accountants/ IFAC. (2014). *Good governance in the public sector*. IFAC Public Sector Committee. <https://www.ifac.org>
  21. Jaworski, B.J. and Young, S.M. (1992). Dysfunctional behavior and management control: an empirical study of marketing managers. *Accounting, Organizations and Society*, 17(1): 17-35. [http://www.sciencedirect.com/science/article/pii/0361-3682\(92\)90034-P](http://www.sciencedirect.com/science/article/pii/0361-3682(92)90034-P)
  22. Jung, S.Y., Kim, Y. and Moon, S.G. (2017). The influence of personal values, social trust, and political trust on multicultural acceptance. *International Review of Public Administration*, 22(2): 138-152. <http://dx.doi.org/10.1080/12294659.2017.1316945>
  23. Logli, C. (2016). Higher education in Indonesia: contemporary challenges in governance, access, and quality. *The Palgrave Handbook of Asia Pacific Higher Education*. [https://doi.org/10.1057/978-1-137-48739-1\\_37](https://doi.org/10.1057/978-1-137-48739-1_37)

24. Lokuwaduge, C.D.S. (2011). Analysis of governance and performance of Australian Universities." *The Journal of the World Universities Forum*, 4(2): 69-84. <https://doi.org/10.18848/1835-2030/CGP/v04i02/56741>
25. Lokuwaduge, C.D.S., and Armstrong, A. (2014). The impact of governance on the performance of the higher education sector in Australia. *Educational Management Administration and Leadership*, 43(5): 811–827. <https://doi.org/10.1177/1741143214535740>
26. Loshali, S. and Krishnan, V.R. (2013). strategic human resource management and firm performance: mediating role of transformational leadership. *Journal of Strategic Human Resource Management*, (1): 9-19. <http://www.publishingindia.com/jshrm>
27. Maruhun, E.N.S, Abdullah, W.R. and Atan, R. (2018). Assessing the effects of corporate governance on enterprise risk management and firm value: Malaysian evidence. *International Journal of Economics and Management*, 12(S2): 413-430. <http://www.ijem.upm.edu.my>
28. Nunnally, J. C. and Bernstein, I. H. (1994). *Psychometric theory*. Third edition. New York: McGraw Hill, Inc. <https://lccn.loc.gov/93022756>
29. Simpson, P. M. and Siguaw, J. A. (2000). Student evaluations of teaching: an exploratory study of the faculty response. *Journal of Marketing Education*, 22(3), 199–213. <https://doi.org/10.1177/0273475300223004>
30. Singh, K. (2003). Strategic HR orientation and firm performance in India. *International Journal of Human Resource Management*, 14(4), 530 – 543. <https://doi.org/10.1080/0958519032000057574>
31. Telch, F., Isaza, C. and Rubaii, N. (2019). Governance challenges within national development planning: lessons from the Colombian experience. *International Review of Public Administration*, 25(3):175-191. <https://doi.org/10.1080/12294659.2020.1802869>
32. Tsaur, S.H. and Lin, Y.C. (2004). Promoting service quality in tourist hotels: the role of HRM practices and service behavior. *Tourism Management*, 25(4): 471-481. [https://doi.10.1016/S0261-5177\(03\)00117-1](https://doi.10.1016/S0261-5177(03)00117-1)
33. West, M., Borrill, C., Dawson, J., Scully, J., Carter, M., Anelay, S., Patterson, M. and Waring, J. (2002). The link between the management of employees and patient mortality in acute hospitals. *International Journal of Human Resource Management*, 13(8): 1299–1310. <https://doi.org/10.1080/09585190210156521>
34. Wheelen, T.L., Hunger, J.D., Hoffman, A.N. and Bamford, C.E. (2015). *Strategic Management and Business Policy: Globalization, innovation, and Sustainability*. Fourteenth edition. England: Pearson Education Limited. <https://www.pearsonglobaleditions.com>
35. Yuliansyah, Y., Inapty, B.A., Dahlan, M., Agtia, I.O. (2018). Budgetary participation and its impact on individual performance. *Tourism and Hospitality Management*, 24(2): 325-340. <https://doi.org/10.20867/thm.24.2.10>

=====